

Columbia University Office of the Controller

Payroll Accounting Department

Salary Accounting Form Guide

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I. Overview

The SAF is the primary document interacting with the Labor Distribution System. The major function of this form is to provide information for the account distribution of an employee's salary. Distribution is made to FAS each month by the Labor Distribution System.

The Salary Accounting Form (SAF) is made up of five sections:

- Action
- Employee Information
- Account Distribution
- Additional Compensation
- Authorizations and Approvals

Please note that **required fields are marked with an R** and are specific to the type of transaction in the section in which they reside.

Paperwork that is submitted without all of the required fields completed will be returned to the department for correction.

II. Action

Form Field Name	Req	Description
1. SAF Number	R	<p>A six digit code entered by the department. The first three digits are the department number. The next three digits are a sequential number starting at 000 to be maintained by the department. Example: 000-000.</p> <p><i>You can determine a paper SAF number from a WebSAF number by the first two digits:</i></p> <p><i>Paper SAFs begin with a 0 then the three digit department number and then the three digit unique number assigned by the department e.g. 0 527 001;</i></p> <p><i>WebSAFs begin with the three digit department number and then a four digit unique number assigned by the application e.g. 527 0001.</i></p>
2. Action	R	<p>Check one or more of the appropriate boxes.</p> <p>a. Department Activities Check this box only if your department is subject to effort reporting for Departmental Activities.</p> <p>b. Account Distribution Check this box if you are allocating employee compensation to a Financial Accounting System (FAS) account.</p> <p>c. Additional Compensation Check this box to pay an officer compensation not related to base salary.</p> <p>d. Supersede SAF # Check this box if the SAF you are submitting is to change the <i>account distribution</i> of a previously submitted additional compensation OR if the SAF you are submitting is to change an <i>amount</i> and/or the <i>period</i> of a previously submitted additional compensation.</p> <p>Enter the number of the SAF that is being superseded (be sure to attach a copy of the SAF that is being superseded).</p> <p><i>You must also check the Action box that describes the type of supersede e.g. Account Distribution. or Additional Compensation.</i></p> <p>e. Other Check this box when the action is not one of the above items.</p>
3. Attachment (if any)		<p>Check one or more of the appropriate boxes.</p> <p>a. Nomination Check this box if you have attached a Nomination form.</p> <p>b. PAF (Personnel Action Form) Check this box if you have attached a PAF.</p>

Form Field Name	Req	Description
c. Fellowship		Check this box if you have attached a Fellowship form.
d. Override		Check this box if you have attached an approved Override Form signed by Sponsored Project Finance (SPF).
e. Supersede		Check this box if you have attached a copy of the SAF that is being superseded.

III. Employee Information

Form Field Name	Req	Description
1. UNI	R	Enter a valid UNI ID Note: If UNI unavailable, you MUST enter Employee ID.
2. Employee ID	R	Enter a valid Employee ID (Please do not use SSN) Note: If Employee ID unavailable, you MUST enter UNI ID.
3. Employee Name	R	Last name, First name, Middle initial
4. Pay Frequency	R	4 - Monthly Payroll & Fellowships 2 - Bi-weekly Support Staff Payroll
5. Department Name	R	The name of the employee's administrative department The seven digit department number of the employee's administrative department,
6. Department Number	R	e.g. 123-XX-XX (If applicable)

IV. Account Distribution

Use this section to allocate, by percentage, base salary and/or Additional Compensation to the appropriate account/sub-code. This can be used for new hires, reappointments, or existing employees as well as retroactive account distribution changes within the current fiscal year.

You can only distribute to accounts that are **open**.

FOR GRANT and/or CONTRACT ACCOUNTS ONLY: The start date and end dates of the charge **must be within** the start and end dates of the Grant and/or Contract. For any exceptions to the above rule, you must contact *Sponsored Projects Finance (SPF), Office of the Controller* to obtain the appropriate approval documentation to attach to the SAF.

Examples of situations that require approval documentation from SPF:

- A charge to a grant that is prior to the start date or after the end date.
- A retroactive transfer to a frozen account.

Important: Each salary amount and/or account number must be on a separate line.

Form Field Name	Req	Description
1. Change	R	Check the box on each line where the information is being changed.
2. Earn Code	R	Use an appropriate Earnings Code for the payment. Please refer to Appendix A: Earnings Codes
3. Start Date	R	Must be the same for each account if the salary is distributed to more than one account (format-MMDDYY) and must be entered on each line.
4. End Date	R	Enter the date on which the account distribution is to end (format=MMDDYY). If multiple periods are indicated, the end dates for the earlier period(s) cannot overlap the start dates of the later periods e.g., 07/01/05 – 09/30/05, 10/01/05 – 12/31/05.
5. Salary Account	R	This is a ten digit field. The first digit is the Ledger, the next five digits are the FAS account number, and the last four digits are the Subcode to which the salary should be charged e.g. <i>Ledger-Account Number-Subcode / 0-00000-0000. The subcode must be a payroll code between 1100 and 1799 or a Fellowship code between 5100 and 5500. Note: Overtime is charged to subcode 1590. (Support Staff Only)</i>
6. Salary Amount	R	The entry of this information is optional; it is for your reference only since LDS does not use this number. <i>If you use this field for your reference purposes, then enter the annual amount for Regular Salary or periodic for Additional Compensation that is to be charged to the Distribution indicated.</i>

Form Field Name	Req	Description
7. Sal Dist Rate %	R	This percentage is used to calculate the salary distribution. The total percentage for all rows must equal 100% for each Period indicated. Percentage must be shown to 2 decimal places <i>e.g. 100% enter 100.00, 75% as 75.00, 10% as 10.00</i>
8. Fringe Account <i>(This field is only required in the rare case that you are not using the Columbia Fringe Rate e.g. Cost Sharing.)</i>		<p>Certain Government Grants/Contracts require that either no fringe be charged to a particular account or that a rate be charged which is lower than the University fringe rate.</p> <p><i>The University fringe rate is set each year in July for the coming fiscal year (July – June) by Sponsored Projects Finance (to verify that you are using the current rate, please visit the TIG).</i></p> <ul style="list-style-type: none"> • Such fringe rates can be transferred to a maximum of four accounts. • The Start and End dates of each transfer must be the same as the dates of the salary account distribution. <p><i>Fringe Rate Charged to One Account</i></p> <p>If the fringe rate is charged to only one account then enter the 10 digit account number which requires special fringe rate handling <i>e.g. Ledger-Account Number-Subcode / 0-00000-1800</i> (the subcode is always 1800). Then in the Fringe Rate % field, enter a “B” (balance).</p> <p><i>Fringe Rate Charged to More than One Account</i></p> <p>If the fringe rate must be distributed to more than one account then enter the appropriate account numbers <i>e.g. Ledger-Account Number-Subcode / 0-00000-1800</i> (the subcode is always 1800). Then in the Fringe Rate % field, enter the fringe rate to be charged against each account. The last percentage column is always entered as “B” (balance). The total of the fringe percentages entered must be equal to the current fringe rate for the sub-code used.</p>
9. Fringe Rate % <i>(This field is only required in the rare case that you are not using the Columbia Fringe Rate e.g. Cost Sharing.)</i>		Enter the appropriate fringe rate percentage based on the rules described in the Fringe Amount field above.
10. Grant Number		The entry of this information is optional; it is for your reference only since LDS does not use this number.

Form Field Name	Req	Description
11. Overrides		<p data-bbox="558 344 813 369">Leave this field blank.</p> <p data-bbox="558 392 1268 541">An employee must work during the period for which the contract is covered and valid. If this is not the case, then you must contact SPF to receive an override. If approved for the override, you must attach the appropriate approval documentation from Restricted Funds.</p> <p data-bbox="558 564 1302 741">There is only one exception to the rule above and that is for a casual or weekly employee in the following situation: <i>Work was performed prior to the transaction period of 08/29/05 – 09/04/05 and the contract termination date is 08/30/05. A check was issued after the contract end date so the charges go into suspense.</i></p> <p data-bbox="558 764 1216 821">In this scenario, the override will be made by the Payroll Accounting department.</p> <p data-bbox="558 844 764 869">Override Codes:</p> <ul style="list-style-type: none"> <li data-bbox="615 892 956 917">F – Frozen Account Override <li data-bbox="615 940 1195 966">B – Prior to Start Date of Grant/Contract Override <li data-bbox="615 989 1200 1014">E – After the End Date of Grant/Contract Override

V. Additional Compensation

Nearly all additional compensation for Officers should be processed using WebSAF, except for the few situations listed below. In these exception situations, use this section to request payment of officer compensation that is not considered to be regular pay. The payment period must be for the current or a future payroll cycle. The form must be received by the HR Processing Center (HRPC) before the monthly deadline per the Columbia Payroll Calendar that is posted on the TIG.

The Salary Accounting Form allows a maximum of three Additional Compensation payments to be processed on the same form. The SAF is a paying document only for additional compensation.

The accounts for the additional compensation must be shown on the same Salary Accounting Form in the "Account Distribution" section.

When to Use the Paper SAF Form for Additional Compensation

You are only allowed to use a paper SAF form for Add Comps in these situations:

Dept	Employees' Admin Dept is different than Dept Paying the Add Comp	If the Add Comp is for an Employee whose Admin department is another department (excludes: Summer Session Earn Codes by dept 424, 427 & 450; GSAS Student Officers, by all non-CUMC depts.; Library Work by dept 036, 092, 700s; Rapporteur by dept 696; Translation by dept 413).
	A signature from another dept. is required.	If a signature from another department is required (because an account in that department is being charged), and there is no one in that department who has Add Comp rights in FFE.
Date	Date is prior to or after account dates.	If the Add-Comp is for the first month of a sponsored project that does not start on the first day of the month, or for the last month of a sponsored project that does not end on the last day of the month. (This applies to Morningside charges appropriate to sponsored projects.)
Earnings Code	5 th Day	5 th Day is a special program in the School of Social Work that provides benefits eligible additional compensation to the School's faculty for doing research on the day that they do not teach when the effort is eight months or more and the employee did work eight months but the payment period is less than eight months. <i>You must use earnings code 5DY.</i>
Account	WebSAF does not allow an account to be charged	If WebSAF does not allow an account to be charged, but the user thinks it is appropriate to charge the account. Paper should be submitted along with an explanation of why there should be an exception, which will be reviewed at the campus level for appropriateness.
Amount	Negative Amounts	Complete the Overpayment Recovery Form for retroactive changes that result in a refund due the University by the employee.

Rules for Using Earnings Codes

The Paper SAF and the WebSAF each have their own set of unique Earnings Codes. You **MUST NOT** use the same Earnings Codes in both processes. There are specific rules for Earnings Codes that must be strictly adhered to or your transaction will not be processed properly.

- ***If the proper Earnings Code is not used then the following issues can occur:***

- Overlaid Payments

Since you are unable to view all of the various payments existing within the system when doing the Add Comp payments through paper, not to mention those that were entered and processed through WebSAF for the current month, there is a great chance that some payments may get overlaid.

- Employee's Admin Department Transactions

You can spot an existing payment made on a particular Earnings Code and apply a different Earnings Code if necessary. However, if the paper payment begins in the same month as the electronic payment, there is no indication for you to see this and instead the receiver of the payment will receive only one of the payments instead of them both.

- Employee's Admin Other Department Transactions

One of the restrictions in the WebSAF is that for a majority of departments (exceptions are listed in the prior page) Add Comp transactions can only be created by the Employee's Admin Department, even if the payment is by another department, hence those that cannot be created within the system, need to be created through paper.

If the creator of the transaction chooses an Earn Code that is the same as the Earn Code used by the Employee's Admin Department, then the payment will get overlaid and the same problem will occur as noted in the above point, except that now two departments are involved in the problem.

- Tracing Where the Payments Originate

If for some reason there is a question regarding the payment, it will be more difficult to distinguish where the payment originated, electronic or paper. This is not a major issue as per the validity of transactions; it will just make trouble-shooting procedures easier.

Form Field Name	Req	Description
1. Retro		Check the box on each line where the information is retroactive.
2. Employee ID Number	R	The unique ID number assigned to the employee in PeopleSoft.
3. Empl Rec Nbr	R	The employee record that the SAF should affect.
4. Earnings Code	R	Use an appropriate Earnings Code for the payment.
5. Pay Period Start Date	R	The effective date for which the additional compensation is to be paid (format MMDDYY).
6. Pay Period End Date	R	The effective date for which the additional compensation is to end (format MMDDYY).
7. Work Period Start Date	R	The effective start date of when the work began (format MMDDYY)
8. Work Period End Date	R	The effective end date of when the work ended (format MMDDYY).
9. Total Amount	R	Total amount to be paid for the period— <u>not an annualized amount</u> .
10. Benefits Eligible		Select Yes or No
11. Flat Tax Rate		Select Yes or No.

Form Field Name	Req	Description
12. Describe		Clear and concise explanation of the reason for the payment. services for which employee is receiving additional compensation.
13. HRPC		Leave this field blank, it is used by the HR Processing Center.

VI. Authorizations and Approvals

Form Field Name	Req	Description
1. Name, Signature, Title, Dept, Phone, Date	R	Each person that approves the SAF must complete all six fields.
2. Controller's Office Use		Leave blank, these fields will be used by Payroll Accounting. <i>(Except to enter CU3 in Code field.)</i>